

# Rehired TRS Plan 2 or 3 Retiree - Reporting Chart

RCW 41.50.139 requires employers to report all retirees in their employ.

Type of Position Returning To	Report in S/P	Type Code	Report Comp & Hours	ER Contributions	Wait Period Before Returning to Work	Benefit Stops After # Hours	Can the retiree establish or return to active membership?
LEOFF	P0 <sup>1</sup>	98	Yes	None	30 calendar days	867 (Jan-Dec)	Cannot establish membership in LEOFF unless retiree has less than 15 years of service credit in TRS.
Locally Elected Official	P0	98	Yes	None	No	867 (Jan-Dec)	Elected official positions are PERS-eligible if working for a PERS employer. May establish membership in PERS if retiree has less than 15 years of service credit in TRS. Have retiree contact a PERS representative for more information if interested.
PERS-eligible	P0	98	Yes	None	30 calendar days	867 (Jan-Dec)	Cannot establish membership in PERS unless retiree has less than 15 years of service credit in TRS.
PERS-ineligible	P0	99	Optional	None	30 calendar days	Never	N/A
PSERS	N0	98	Yes	None	30 calendar days	867 (Jan-Dec)	Cannot establish membership in PSERS unless retiree has less than 15 years of service credit in TRS.
SERS-eligible	E0	98	Yes	None	30 calendar days	867 (Jan-Dec)	Cannot establish membership in SERS unless retiree has less than 15 years of service credit in TRS.
SERS-ineligible or Classified Sub	E0	99	Optional	None	30 calendar days	Never	N/A
TRS-eligible	T0	98	Yes	None	30 calendar days	Never	Yes - if retiree elects to return to active membership, contact Employer Support before reporting.
TRS-ineligible or Teaching Sub	T0	99	Optional	None	30 calendar days	Never	N/A

1. There is no Plan L0, so must report in Plan P0